



City of Columbus
Mayor Michael B. Coleman

Department of Finance and Management

Paul R. Rakosky, Director

May 6, 2011

MEMORANDUM TO: Michael B. Coleman
Mayor

FROM: Paul R. Rakosky *PRR*
Finance and Management Director

SUBJECT: First Quarter Financial Review

The Finance and Management Department's First Quarter Financial Review is attached. As you know, the quarterly financial reviews examine the projected financial condition of the City for the remainder of the year based upon a review of revenues and spending to date for all departments and offices. As of the first quarter, for the general fund, we project that we will spend approximately \$467,000 more than was originally appropriated for 2011. The dramatic increase in the price of fuel and the Deferred Retirement Option Plan's (DROP) effect on uniformed overtime have strained our ability to remain within original appropriation levels. However, continued controls on hiring and expenditures and our ongoing reform efforts have greatly offset increased costs in these areas. In addition, the income tax is out-performing the Auditor's current projection. While this is positive news, it is extremely important that we continue to control spending in order to provide adequate carry-over in the general fund into 2012. Projected reductions in revenue associated with cuts in local government fund distributions and the elimination of the estate tax demand that we reserve resources within the general fund to offset these losses in 2012 and beyond. Adequate carry-over will help the City maintain service levels as well as allow us to keep our commitment to restoring the rainy day fund.

The projected deficit on the expenditure side is coming from several areas. In the Divisions of Police and Fire, projected overtime expenses are \$1.5 million and \$1.1 million over budget, respectively. Projected separations in the Division of Police have been decreased to 90 from the 98 assumed in the budget. A similar situation exists in the Division of Fire where projected separations have been decreased to 75, five less than assumed in the budget. This is due to less separations occurring in the first quarter of 2011 than anticipated and has produced projected deficits in uniformed wages. The unprecedented increase in the price of fuel is projected to result in a \$3.24 million deficit in the Division of Fleet Management's fuel budget. \$832,000 of this projected deficit is reflected in the general fund. In addition, a revision in the estimate for school district revenue sharing and job growth incentive payments has resulted in a projected deficit of \$339,352.

Savings are currently projected that provide an offset to these deficits. The Safety Director's Office currently projects savings of nearly \$274,464 in the contract whereby

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Facilities Management Division
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we reimburse Franklin County for housing prisoners in the jail. Savings from unfilled vacancies in various divisions result in projected savings of nearly \$2.5 million.

As of the end of the first quarter, income tax receipts are 6.9 percent above 2010 first quarter collections. Local government fund distributions (8.2%), charges for service (22.7%) and license and permit fees (6.7%) are also tracking above collections during the same time period last year. All other significant sources of general fund revenue are near or below levels of a year ago. The Finance and Management Department will continue to closely monitor revenue collections on a monthly basis and be prepared to act accordingly.

As always, the Finance and Management Department will do all we can to ensure the health of the general fund during uncertain economic times. Should you have any questions concerning this report, please do not hesitate to let me know.

- c. City Council
City Auditor Hugh J. Dorrian
City Attorney Richard Pfeiffer
City Treasurer Deb Klie
Department Directors

FIRST QUARTER FINANCIAL REVIEW

As of March 31, 2011

**Prepared by:
Department of Finance and Management**

**Paul R. Rakosky
Director**

TABLE OF CONTENTS

	<u>PAGE</u>
I. INTRODUCTION	1
II. GENERAL FUND OVERVIEW.....	2
Table A	2
Revenue and Expenditure Summaries	3
III. SPECIAL REVENUE FUNDS	9
Street Construction Maintenance & Repair	9
Health Special Revenue	10
Recreation and Parks Operations.....	11
Recreation and Parks - Golf Operations	12
Municipal Court Computer	13
Development Services.....	14
East Broad Street Operation	15
Private Construction Inspection.....	16
IV. INTERNAL SERVICE FUNDS	17
Employee Benefits.....	17
Print Services	18
Land Acquisition	19
Technology Services	20
Fleet Management Services	21
Construction Inspection.....	22
V. ENTERPRISE FUNDS	23
Water Operating	23
Sewerage System Operating	24
Storm Sewer Maintenance	25
Electricity Enterprise	26
VI. COMMUNITY DEVELOPMENT BLOCK GRANT	27

I. INTRODUCTION

This document summarizes the financial status of the City of Columbus' major operating funds, including the general fund, special revenue funds, internal service funds, enterprise funds and the community development block grant fund. Financial projections for 2011 and the significant factors that contribute to such projections are detailed within. Summary financial data are presented in an appendix of tables which also summarize vacant budgeted positions and data on personnel levels by division.

For purposes of this report, it is assumed that the general fund will end the year with a \$630,112 unencumbered cash balance (Table A).

Details regarding other operating funds can be found in Sections III (Special Revenue Funds), IV (Internal Service Funds), V (Enterprise Funds) and VI (Community Development Block Grant).

TABLE A
GENERAL FUND SUMMARY PROJECTION

FUND BALANCE SUMMARY	
MARCH 31, 2011	
Beginning Cash Balance (January 1, 2011)	\$ 39,457,852
Less Outstanding Encumbrances (As of December 31, 2010)	15,811,683
Unencumbered Cash Balance (January 1, 2011)	<u>23,646,169</u>
Plus Estimated 2011 Receipts - City Auditor	679,722,831
Plus Encumbrance Cancellations	1,291,000
Plus Transfers In & Misc. Transfers	1,690,000
Plus Approved Transfer From Economic Stabilization Fund	-
Plus Transfer from Insurance Trust Fund	<u>-</u>
Total Available for Appropriation	\$ 706,350,000
 Total Appropriated as of March 31, 2011	 \$ 705,252,779
Less 2011 Projected Operating Expenditures	<u>705,719,888</u>
Projected Appropriation Surplus/(Deficit)	\$ (467,109)
 Projected Available Cash Balance (December 31, 2011)	 <u>\$ 630,112</u>
ECONOMIC STABILIZATION FUND BALANCE SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2011)	\$ 22,723,884
Plus 2011 Deposit	10,000,000
Plus Estimated Investment Earnings	<u>300,000</u>
Projected Unencumbered Cash Balance (December 31, 2011)	\$ 33,023,884
ANTICIPATED EXPENDITURE FUND BALANCE SUMMARY	
Beginning Unencumbered Cash Balance (January 1, 2011)	\$ 4,762,074
Plus 2011 Deposit	2,000,000
Plus Estimated Investment Earnings	<u>-</u>
Projected Unencumbered Cash Balance (December 31, 2011)	\$ 6,762,074

II. GENERAL FUND OVERVIEW

The general fund budget, as amended, is \$705.25 million, or 7.78 percent higher than actual 2010 year-end expenditures and outstanding liabilities. Revenue and expenditure projections are summarized on Table A.

Revenues:

The City Auditor establishes the official general fund revenue estimate, upon which, by City Charter, the general fund budget must be based. The current revenue estimate (exclusive of transfers, carryovers, or cancellations) is \$679.72 million, the majority of which comes from the 2.5 percent municipal income tax. In August of 2009 the voters approved a ½ percent increase to the income tax rate, thereby increasing it from 2 percent to its current 2.5 percent. This change has helped to shore up the general fund's seriously flagging revenues, as collections from most other sources continue to decline.

Through March, general fund resources (exclusive of transfers, carryover, and encumbrance cancellations) were 4.8 percent higher than during the same time period in 2010. The vast majority of that growth is attributable to a 6.9 percent growth in income tax receipts.

Unfortunately, flat and/or declining revenues are projected for many of the general fund's other major revenue sources in 2011. These sources include state shared revenues and the property tax. Revenues projected to increase over 2010 include fines and penalties as well as charges for services.

Local government fund receipts are up 8.2 percent, although this will most likely decrease due to changes in the allocation from the state. Estate taxes fluctuate from month to month and are difficult to predict, but were down by 89.6 percent from the same time last year. Property tax collections were essentially flat through March.

Fines and penalties collected through March are the same as those collected through March of 2010. Investment earnings are down almost 80 percent and were worsened by the payment of \$456,193 in arbitrage penalties during the first quarter. License and permit fees are up 6.7 percent but are projected to end the year slightly less than the amount collected in 2010.

Charges for services are 22.7 percent higher than March of 2010 mainly because December 2010's pro-rata charges were realized in January of 2011. Charges for services are projected to end the year \$2,084,784 over 2010.

Expenditures:

Expenditures are projected to total \$705.72 million or \$0.467 million above the current appropriation. The projected expenditures include a \$10 million transfer to the economic stabilization fund and a \$2 million transfer to the anticipated expenditure fund (for the 27th pay period). Ordinance 1645-2010, which passed, as amended by City Council on January 31st, 2011, established the 2011 general fund budget at \$705.25 million.

The personnel projections in this report reflect employees on the city payroll as of March 29th, 2011, plus costs associated with a limited number of vacant positions. Where feasible, vacancy

credits¹ were applied in anticipation of resignations, terminations, layoffs and delays in filling vacancies. Current general fund personnel levels are reported in Table 9.

Salaries and wages are projected at the negotiated rate currently in effect pursuant to the various collective bargaining agreements. Projections for employees not covered by such agreements (e.g., MCP employees) are based on current administrative salary ordinances that establish wage and salary guidelines.

Insurance projections are calculated by employee, as each division contributes monthly to an insurance trust fund for each insured employee. The monthly contribution differs, depending upon the bargaining unit to which the employee belongs, or the salary ordinance by which he or she is covered. Medicare, pension, workers' compensation and other similar benefits are calculated by applying the requisite percentage to each employee's total salary.

Projections for materials, supplies, services, capital outlay and other costs were calculated by summing expenditures and encumbrances through March 31st and adding the result to the projected costs, by division, for these items for the balance of the year. A discussion of major anticipated appropriation variances, as shown in Table 2, appears below:

City Council's projected personnel surplus of \$107,549 reflects budgeted vacant positions and delays in filling them. Currently, projected expenses related to supplies and services are even with budget authority.

The **Division of Income Tax** projects an overall deficit of \$114,712. An \$111,130 deficit in personnel is largely attributable to an unmet 2.0 percent vacancy credit. Major expenditures for this office include computer programming services, printing of tax forms and lockbox banking services.

Projections for **The City Treasurer** are \$9,180 less than current budget authority.

The **City Attorney** is projecting a \$211,625 deficit in personnel due to the addition of three positions that were not included in the 2011 budget. The department is anticipating a transfer in the third quarter to cover these positions.

The **Municipal Court Clerk** is projecting an overall surplus of \$49,314. The savings of \$51,103 in personnel is largely the result of several employees out on medical leave.

The **Civil Service Commission's** projected overall surplus of \$139,638 is primarily due to budgeted expenditures for personnel vacancies and other staff changes.

The **Department of Public Safety, Administration Division's** projected overall surplus of \$766,495 is due to savings in personnel (\$47,223), services (\$262,050) and the transfer line (\$457,222). Delays in filling a vacant position explain the anticipated personnel surplus. The projected services savings mainly reflects less than budgeted expenditures in the contract with Franklin County to house prisoners arrested under violations of City Code. The positive variance

¹ Vacancy credits reduce the overall personnel projection in recognition of the cost benefit of employee turnover. Vacancy credits tend to be higher in larger divisions having greater employee turnover and lower in smaller divisions having fewer turnovers.

in the transfer category will be transferred to the Divisions of Police and Fire, if needed, to cover the costs of civilianized positions, whose associated expenses are projected in those divisions.

A projected personnel surplus of \$267,227 in the **Support Services Division** mostly reflects three current budgeted vacancies. A small services surplus of \$5,484 represents expected savings in various line items.

The **Division of Police's** projected overall deficit of \$58,590 is the sum of shortfalls in personnel, supplies, and services of \$2,638,149, \$200,299, and \$17,288 respectively; offset by an expected surplus in the transfer line of \$2,797,146. The personnel projections assume that costs charged to the general fund will be "expenditure corrected" to the E-911 fund and the Photo Red Light fund as originally budgeted, less \$540,290 from the budgeted amount due to the delay in camera installation. In addition, these projections assume the majority of the personnel costs related to the 115th recruit class, which entered the academy in February 2010, and a few members of the 116th recruit class, which entered the academy this past December, will be borne by the COPS grant for the remainder of the year, as budgeted. Finally, as was the case for the fourth quarter of 2010, all associated termination pay for uniformed officers who separate from city employment will be assumed by the Special Income Tax (SIT) fund. The subsequent narrative, therefore, reflects only the general fund's anticipated 2011 obligation. Finally, the amount in the transfer line holds the budgeted expenses of the 117th recruit class to enter the Academy in June, along with the 118th class scheduled to begin in December. Of the total amount budgeted in that line, \$2,612,721 will be transferred to cover personnel expenses, \$170,925 to supplies, and \$13,500 to services. Taking these anticipated transfers into account, the following narrative reflects the remaining variances in each of the categories.

The total projected personnel deficit includes a shortfall in uniformed wages of \$567,043 resulting from a decrease in the expected number of separations² from the budgeted 98 to 90, as well as the anticipated loss of Photo Red Light fund revenue previously mentioned. A total of 51 (net) separations occurred in the first quarter, with another 39 projected for the rest of the year. Associated sworn pension costs are expected to exceed budget authority by \$406,871.

The budget for the physical fitness incentive line has been exceeded by \$280,300. The amount expended this year for this incentive is \$587,400 more than was expended in 2010. It is anticipated that in the coming years, participation in the physical fitness program will be easier to predict.

Sworn overtime expenditures are projected to exceed budget authority by \$1,019,414. Though the rapid loss of personnel over the past six months due to the Deferred Retirement Option Program (DROP) was anticipated, actual numbers and timing was unknown. In expectation of these losses, several large recruit classes have been planned and funded, but time is required in order for the division to return to previous levels of staffing. The division will continue to work with the Public Safety Director's Office, the Department of Finance and Management, and the Mayor's Office throughout the year to monitor the overtime usage and make adjustments when practicable.

Offsetting these projected uniform personnel related deficits are anticipated surpluses in worked holiday pay and service credit (\$298,251) as well as shift differential (\$154,565).

² Term refers to employees leaving city employment for any reason, including retirement, resignation, termination, permanent disability, etc.

A civilian wage and pension surplus of \$336,634 is projected. Savings in insurance costs are estimated to be \$46,879, reflecting vacancies in civilian staff and delays in filling them. As such, civilian overtime is projected to be \$478,602 more than budgeted. This, like sworn overtime, will be closely monitored for the remainder of the year.

A workers' compensation surplus of \$1,839,332 is projected. For the first three pays of the year, the amount charged to divisions was 3 percent rather than the budgeted 5 percent. Medicare and other miscellaneous deficits of \$48,408 and \$6,195, respectively, account for the remaining variances.

A deficit of \$200,299 in supplies represents projected deficits resulting from an increased need to purchase new and replacement uniform parts (\$235,925) and other miscellaneous items (\$19,721), offset by projected savings in laboratory supplies of \$105,347. As was stated previously, \$170,925 will be transferred to supplies from the budgeted amount in the transfer line, bringing the true projected deficit in supplies to \$29,374.

A small projected services deficit of \$17,288 reflects costs related to the division's fleet (maintenance and fuel).

Finally, the first quarter projections for payments of adjudicated settlements are even with current budget authority.

The **Division of Fire's** projected overall deficit of \$1,815,130 is comprised of shortfalls in personnel of \$4,225,756 and in supplies of \$353,966. These deficits are partially offset by the remaining budget authority in the transfer line of \$2,764,592. Of this amount, \$2,381,191 is to be transferred to offset projected personnel expenses, and the remainder is to cover supply expenditures related to the June and December recruit classes. Taking these anticipated transfers into account, the following narrative reflects the remaining variances in each of the categories. Finally, as was the case for the fourth quarter of 2010, all associated termination pay for uniformed officers who separate from city employment will be assumed by the SIT fund. The following only reflects the general fund's anticipated 2011 obligation.

The division began 2011 with five more uniformed personnel than budgeted. During the first quarter of 2011, a net of 41 uniformed personnel separated. The budget assumed 80 uniformed separations for the year. The department now projects 34 more separations, for a total of 75, or five less than budgeted. As such, deficits of \$582,531 in uniformed wages and of \$116,876 in insurance are projected.

Based on the first quarter's usage, a deficit of \$1,080,960 in uniformed overtime is anticipated. The December 2010 recruit class will graduate this summer, providing some relief to the decreased personnel numbers. Overtime expenditures will continue to be monitored closely for the remainder of the year.

Projected deficits in uniformed pension costs of \$497,540 relate to the overtime and wage deficit. Offsetting these negative variances are expected savings in sworn service credit of \$46,821 and worked holiday pay of \$150,750. Civilian wages are projected to be more than current budget authority by \$20,206 for full-time employees. Miscellaneous savings of \$14,633 account for the remainder of the total personnel variance.

A deficit of \$353,966 in supplies primarily reflects the cost of uniforms and training supplies for the June and December recruit classes, which will be covered by funds budgeted in the transfer category, as previously mentioned. Projected expenses related to services and claims are currently anticipated to be within the budget.

A personnel surplus of \$39,387 is projected in the **Office of the Mayor**. The majority of this surplus reflects a projected delay in filling a vacant position.

An overall surplus of \$25,282 is projected in the **Community Relations Commission**, due almost entirely to savings in personnel costs.

The **Equal Business Opportunity Commission Office** is projecting to end the year with an overall deficit of \$45,376. A personnel deficit of \$45,762 is due to an unbudgeted Contract Compliance Investigator position.

The **Development Department, Administration Division** is projecting an overall surplus of \$17,588. In personnel, savings of \$3,683 is projected. A small surplus of \$1,022 is projected in supplies, while a surplus of \$12,883 is expected in services as a result of lowered projections for telephone and fleet expenses.

The **Code Enforcement Division** projects an overall surplus of \$80,296. A personnel surplus of \$100,817 is the result of eight current vacancies for property maintenance trainees. A deficit of \$21,458 in services is projected as a result of a revised fleet expenditure estimate.

The **Planning Division** anticipates a deficit of \$209,056. Savings of \$38,537 is expected in personnel as a result of vacant positions. In services, an unbudgeted consultant contract for the East Franklinton Plan creates a deficit of \$247,789.

The **Housing Division** projects an overall surplus of \$8,118, with personnel savings of \$8,410, the result of split-funded employees working on grant-funded projects, and a small services deficit of \$292.

The **Finance and Management Department, Administration Division** projects an overall surplus of \$93,284, primarily in personnel (\$73,196), and resulting from hiring delays and adjustments for several construction management positions. A \$345,000 reimbursement of construction management personnel costs from capital project funds is assumed.

The **Financial Management Division** projects an overall deficit of \$273,422. Expenditures for the economic development incentive program and the job growth incentives program are projected to exceed budgeted figures by \$339,352. A personnel surplus of \$65,186 partially offsets this deficit and is due to a hiring delay and other personnel adjustments. Sick leave reciprocity and workers' compensation expenses are lower than budgeted as well. The public defender contract is projected at \$1.3 million.

The full amount of the **Fleet Management Division's** general fund appropriation of \$1,580,000 is projected to be expended.

The **Facilities Management Division** projects an overall surplus of \$47,573. In personnel, a \$130,959 deficit is projected due to part-time personnel dollars that were incorrectly budgeted in

materials and supplies. The surplus of \$180,000 in supplies and materials will be transferred to cover the personnel deficit in the third quarter.

Moneys for the general fund portion of **Citywide Technology Billings** are budgeted in the Finance and Management Department. A \$33,462 surplus is anticipated, based on projected billings for technology services provided to general fund departments (plus revenue from other sources) less projected expenditures for the year. Billing projections are derived from the recently improved and upgraded billing model, which allocates costs based on services and a service catalogue rather than the older model's projected service hours.

The **Human Resources Department** is projecting a \$98,137 surplus, \$98,200 of which is in personnel and due to hiring delays and a decision to not replace one part-time position. Sick leave reciprocity and workers' compensation surpluses contribute as well.

The current projected general fund transfer to the **Health Department** is \$19,428,535. Additional information on Health's first quarter projections is provided in Section 3 of this report.

The general fund transfer to the **Recreation and Parks Department** is estimated at \$28,259,025. Additional information on Recreation and Parks' first quarter projections is provided in Section 3 of this report.

The **Department of Public Service, Director's Office** is projecting an overall surplus of \$132,755, almost entirely in personnel. The personnel surplus can be attributed to reduced sick leave reciprocity costs, four FTE employees opting out of the City's insurance program, and a delay in filling a part-time position.

The **Refuse Collection Division** projects an overall surplus of \$143,278. In personnel, the \$1,021,531 surplus reflects delays in filling twelve vacant positions. The \$13,269 surplus in supplies is associated with savings in medical and dental supplies, furniture, uniforms, and salt purchases. The savings in personnel and supplies are partially offset by a \$891,522 projected deficit in services, resulting from increased fuel costs.

The **Mobility Division** projects an overall surplus of \$191,536. In personnel, the \$213,973 surplus is due to delays in hiring and employees on disability leave. The surplus in personnel is partially offset by projected deficits of \$477 in supplies and \$21,959 in services. The services deficit is due to higher than anticipated mail charges and increased fuel costs.

III. SPECIAL REVENUE FUNDS

A. STREET CONSTRUCTION, MAINTENANCE AND REPAIR FUND

FUND BALANCE SUMMARY	
March 31, 2011	
Unencumbered Cash Balance (January 1, 2011)	\$ 4,904,267
Plus Estimated 2011 Revenues	45,789,022
Plus Estimated Encumbrance Cancellations	790,736
Total Estimated Available For Appropriation	51,484,025
Less Projected 2011 Expenditures Public Service Director's Office	(2,800,027)
Less Projected 2011 Expenditures Refuse Division	(3,349,778)
Less Projected 2011 Expenditures Mobility Division	(2,090,192)
Less Projected 2011 Expenditures Planning & Operations Division	(36,150,322)
Less Projected 2011 Expenditures Design & Construction Division	(3,509,968)
Less Total Projected 2011 Expenditures	(47,900,287)
Projected Unencumbered Cash at Dec. 31, 2011	<u><u>\$ 3,583,738</u></u>
 Total Appropriated	 \$ 49,487,099
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 1,586,812</u></u>

REVENUE SUMMARY

At the beginning of 2011, the unencumbered cash balance in the street construction, maintenance and repair (SCMR) fund was \$4,904,267. Revenues for 2011 are estimated at \$45,789,022, while encumbrance cancellations are projected to total \$790,736. It is projected that the SCMR fund will have an unencumbered cash balance of \$3,583,738 at the end of 2011.

OPERATING BUDGET SUMMARY

An appropriation surplus of \$1,586,812 is projected. In the Public Service Director's Office, a personnel surplus of \$115,851 is due to two employees opting out of the City's insurance program and savings in sick leave reciprocity. In the Refuse Division, a \$332,398 personnel surplus is the result of delays in filling vacant positions, while a \$217,979 deficit in fleet expenses is expected, due to increased fuel costs. The Mobility Division is projecting a \$59,290 deficit in personnel due to the temporary transfer of four employees from the Construction Inspection Fund. That deficit is partially offset by a \$12,146 projected surplus in services. In the Planning & Operations Division, a \$952,919 personnel surplus is primarily the result of savings from the Energy Efficiency and Conservation Block Grant (EECBG) program and holding positions vacant. The division is projecting savings in supplies and other expenditures of \$68,239 and \$41,100, respectively. In addition, a \$650,000 surplus is anticipated in capital expenditures due to the division forgoing 80 percent of its equipment purchases. These savings are partially offset by a projected deficit of \$456,639 in services, due to increased fleet expenses. In the Design and Construction Division, the \$114,263 personnel surplus reflects delays in filling two vacant positions. The division is also projecting a \$33,747 surplus in services.

B. HEALTH SPECIAL REVENUE FUND

FUND BALANCE SUMMARY	
March 31, 2011	
Unencumbered Cash Balance (January 1, 2011)	\$ 33,309
Plus Estimated 2011 Revenues	5,529,426
Plus Estimated General Fund Transfer	19,428,535
Plus Estimated Encumbrance Cancellations	<u>86,600</u>
Total Estimated Available For Appropriation	25,077,870
Less Projected 2011 Expenditures	<u>(24,695,451)</u>
Projected Unencumbered Cash at Dec. 31, 2011	<u><u>\$ 382,419</u></u>
 Total Appropriated	 \$ 24,982,356
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 286,905</u></u>

REVENUE SUMMARY

The health special revenue fund began the year with an unencumbered cash balance of \$33,309. Anticipated revenues have been adjusted upwards slightly from the budget and are expected to total \$5,529,426. Encumbrance cancellations are estimated at \$86,600. With a general fund transfer of \$19,428,535, total resources available for appropriation are \$25,077,870. It is projected that the fund will end the year with an unencumbered cash balance of \$382,419.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$286,905 is projected, the majority of which is due to personnel savings of \$257,195 from delays in filling vacant positions.

It is anticipated that the department will spend the entirety of its supplies budget of \$712,400 and all but \$29,710 of its budget for services. The projected surplus in services reflects savings in laboratory and medical services expenditures.

C. RECREATION AND PARKS OPERATION AND EXTENSION FUND

FUND BALANCE SUMMARY	
March 31, 2011	
Unencumbered Cash Balance (January 1, 2011)	\$ 162,857
Plus Estimated 2011 Revenues	6,099,737
Plus Estimated General Fund Transfer	28,259,025
Plus Estimated Encumbrance Cancellations	480,677
Total Estimated Available For Appropriation	35,002,296
Less Projected 2011 Expenditures	(33,962,928)
Projected Unencumbered Cash at Dec. 31, 2011	<u>\$ 1,039,368</u>
 Total Appropriated	 \$ 34,696,336
Projected Appropriation Surplus/(Deficit)	<u>\$ 733,408</u>

REVENUE SUMMARY

The recreation and parks operation and extension fund began 2011 with an unencumbered cash balance of \$162,857. Revenue projections are down slightly and are expected to total \$6,099,737, largely the result of lower participation rates in adult sports programs and fewer classes at the Cultural Arts Center than anticipated. Encumbrance cancellations are expected to increase by \$190,982. An unencumbered cash balance at year-end of \$1,039,368 is projected.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$733,408 is projected. Personnel surpluses account for \$645,008 of these savings and are the result of delays in filling vacant positions. A surplus of \$86,409 is expected in services, where lower than projected natural gas costs are expected to compensate for higher costs from other utilities.

D. RECREATION AND PARKS GOLF OPERATION FUND

FUND BALANCE SUMMARY	
March 31, 2011	
Unencumbered Cash Balance (January 1, 2011)	\$ 176,908
Plus Estimated 2011 Revenues	4,585,650
Plus Estimated Encumbrance Cancellations	35,000
Total Estimated Available For Appropriation	4,797,558
Less Projected 2011 Expenditures	(4,463,023)
Projected Unencumbered Cash at Dec. 31, 2011	<u>\$ 334,535</u>
 Total Appropriated	 \$ 4,585,134
Projected Appropriation Surplus/(Deficit)	<u>\$ 122,111</u>

REVENUE SUMMARY

The recreation and parks golf operation fund began 2011 with an unencumbered cash balance of \$176,908. The division projects revenue and encumbrance cancellations to remain the same as budgeted. The projected unencumbered cash balance at year-end is \$334,535.

OPERATING BUDGET SUMMARY

The total projected appropriation surplus is \$122,111. An anticipated reduction in services expenses of \$97,020 accounts for most of the surplus, and is the result of lower than anticipated fleet expenses and a reduction in the new golf cart contract.

E. MUNICIPAL COURT COMPUTER SYSTEM PROCUREMENT & MAINTENANCE FUND

FUND BALANCE SUMMARY

March 31, 2011

Unencumbered Cash Balance (January 1, 2011)	\$ 1,132,441
Plus Estimated 2011 Revenues-Municipal Court Clerk	1,400,000
Plus Estimated 2011 Revenues-Municipal Court Judges	350,000
Plus Estimated Encumbrance Cancellations	44,016
Total Estimated Available For Appropriation	2,926,457
Less Projected 2011 Expenditures-Municipal Court Clerk	(1,397,821)
Less Projected 2011 Expenditures-Municipal Court Judges	(650,195)
Less Total Projected 2011 Expenditures	(2,048,016)
Projected Unencumbered Cash at Dec. 31, 2011	<u>\$ 878,441</u>
 Total Appropriated	 \$ 2,414,476
Projected Appropriation Surplus/(Deficit)	<u>\$ 366,460</u>

REVENUE SUMMARY

This municipal fund provides the Court with a dedicated funding source for computer hardware, software, training and related services. Revenues to this fund are generated through court costs. 2011 revenue projections are down 8.6 percent to \$1,750,000. Encumbrance cancellations are also expected to be down, although only slightly. The projected unencumbered cash balance at year-end is \$878,441.

OPERATING BUDGET SUMMARY

The computer fund is projecting an overall appropriation surplus of \$366,460.

The Municipal Court Clerk projects an overall appropriation surplus of \$299,590, entirely in personnel, reflecting terminations that are being left vacant and the transfer of an employee to the general fund.

The Municipal Court Judges project a personnel surplus of \$66,870 reflecting delays in filling vacant positions.

F. DEVELOPMENT SERVICES FUND

FUND BALANCE SUMMARY	
March 31, 2011	
Unencumbered Cash Balance (January 1, 2011)	\$ 2,754,253
Plus Estimated 2011 Revenues	15,600,000
Plus Estimated Encumbrance Cancellations	<u>24,353</u>
Total Estimated Available For Appropriation	18,378,606
Less Total Projected 2011 Expenditures	<u>(15,297,330)</u>
Projected Unencumbered Cash at Dec. 31, 2011	<u>\$ 3,081,276</u>
 Total Appropriated	 \$ 15,488,374
Projected Appropriation Surplus/(Deficit)	<u>\$ 191,044</u>

REVENUE SUMMARY

The development services fund began 2011 with an unencumbered cash balance of \$2,754,253. The department does not project any change in the budgeted revenue estimate of \$15,600,000. Encumbrance cancellations are estimated at \$24,353. The fund is projected to end the year with an unencumbered cash balance of \$3,081,276.

OPERATING BUDGET SUMMARY

An appropriation surplus of \$191,044 is projected. The personnel surplus of \$182,473 is projected due to delays in filling vacant positions. The surplus of \$8,571 in other expenditures is due to lower than anticipated refunds.

G. EAST BROAD STREET OPERATION FUND

FUND BALANCE SUMMARY	
March 31, 2011	
Unencumbered Cash Balance (January 1, 2011)	\$ 458,118
Plus Estimated 2011 Revenues	1,510,948
Plus Estimated General Fund Transfer	-
Plus Estimated Encumbrance Cancellations	-
Total Estimated Available For Appropriation	<u>1,969,066</u>
Less Projected 2011 Expenditures	<u>(1,546,703)</u>
Projected Unencumbered Cash at Dec. 31, 2011	<u>\$ 422,363</u>
Total Appropriated	\$ 1,673,380
Projected Appropriation Surplus/(Deficit)	<u>\$ 126,677</u>

REVENUE SUMMARY

The East Broad Street operation fund is a dedicated funding source for retaining and accounting for revenue collected from tenants at 1111 E. Broad Street, also known as the Jerry Hammond Center. These funds are used to help offset operating expenses to maintain the facility. Current tenants include COWIC, the Departments of Recreation and Parks and Technology and the Community Relations Commission. The unencumbered balance at the beginning of 2011 was \$458,118, with a projected unencumbered cash balance at year-end of \$422,363. Revenues received from tenants are projected at \$1,510,948 with \$500,865 generated from the Department of Technology and \$1,010,083 from COWIC. COWIC rent was increased \$29,582 from budgeted projections.

OPERATING BUDGET SUMMARY

Based on current projections, the fund will end the year with an appropriation surplus of \$126,677, due to lower than projected building maintenance and repair costs. Included in projected expenditures are sufficient funds to cover costs associated with expected HVAC/air handler and roof repairs. Utility projections are not expected to deviate from budgeted levels.

H. PRIVATE CONSTRUCTION INSPECTION FUND

FUND BALANCE SUMMARY	
March 31, 2011	
Unencumbered Cash Balance (January 1, 2011)	\$ 231,147
Plus Estimated 2011 Revenues	1,900,456
Plus Estimated Encumbrance Cancellations	285
Total Estimated Available For Appropriation	2,131,888
Less Projected 2011 Expenditures	(1,816,585)
Projected Unencumbered Cash at Dec. 31, 2011	<u>\$ 315,303</u>
 Total Appropriated	 \$ 1,745,536
Projected Appropriation Surplus/(Deficit)	<u>\$ (71,049)</u>

REVENUE SUMMARY

The private construction inspection fund captures the accounting activity connected with the inspection of private development infrastructure construction that is generally associated with subdivision and commercial development. The 2011 beginning unencumbered cash balance was \$231,147. The revenue projection for the fund is \$1,900,456 and encumbrance cancellations are estimated at \$285. The projected year-end unencumbered cash balance for the fund is \$315,303.

OPERATING BUDGET SUMMARY

An appropriation deficit of \$71,049 is projected. The \$183,116 personnel deficit reflects the transfer of staff from the construction inspection fund and an increase in employee hours due to a heavier than anticipated workload. The personnel deficit is partially offset by a \$112,067 surplus in services, which is primarily the result of a decision not to fund a planned contract to augment the inspection staff.

IV. INTERNAL SERVICE FUNDS

A. EMPLOYEE BENEFITS FUND

FUND BALANCE SUMMARY	
March 31, 2011	
Unencumbered Cash Balance (January 1, 2011)	\$ -
Plus Estimated 2011 Revenues- Human Resources	3,109,297
Plus Estimated 2011 Revenues- Boiler/Property Insurance	315,000
Total Estimated Available For Appropriation	3,424,297
Less Estimated 2011 Projected Expenditures- Human Resources	(3,109,297)
Less Estimated 2011 Projected Expenditures-Boiler/Property Insurance	(315,000)
Less Total Projected 2011 Expenditures	(3,424,297)
Projected Unencumbered Cash at Dec. 31, 2011	\$ -
Appropriated- Human Resources	3,251,104
Appropriated-Boiler/Property Insurance	315,000
Grand Total Appropriation	\$ 3,566,104
Projected Appropriation Surplus	\$ 141,807

REVENUE SUMMARY

The cash position of the employee benefits fund, as shown above, represents both the portion intended for the administration of the benefits program in the Human Resources Department as well as property and boiler insurance which is housed in the Department of Finance and Management. Funds intended for payment of employee benefit claims are not reflected in this document.

OPERATING BUDGET SUMMARY

An appropriation surplus of \$141,807 is generated from the Human Resources portion of the fund and is attributable to personnel. The surplus reflects hiring delays for several full-time positions. The surplus offsets small deficits in pension expenses, part-time wages and sick leave reciprocity. Property and boiler insurance estimates are projected on target with budgeted figures.

B. PRINT AND MAIL SERVICES

FUND BALANCE SUMMARY	
March 31, 2011	
Unencumbered Cash Balance (January 1, 2011)	\$ (77,985)
Plus Estimated 2011 Revenues - Mail	1,060,367
Plus Estimated 2011 Revenues - Print/Copy/Purchasing Stores	170,099
Plus Estimated Encumbrance Cancellations	215,000
Total Estimated Available For Appropriation	1,367,481
Less Projected 2011 Print/Copy/Stores Expenditures	(268,465)
Less Projected 2011 Mailroom Expenditures	(1,260,307)
Less Total Projected 2011 Expenditures	(1,528,772)
Projected Unencumbered Cash at Dec. 31, 2011	<u>\$ (161,291)</u>
 Total Appropriated	 \$ 1,522,432
Projected Appropriation Deficit	<u>\$ (6,340)</u>

REVENUE SUMMARY

The print and mail services fund represents a consolidation of print and mail functions provided to all city departments. The fund provides an accounting of the city's print, resale and copy center transactions as well as mailroom activity. The fund began the year with a negative unencumbered cash balance of \$77,985. By year-end, the fund's negative unencumbered balance is projected to increase to \$161,291. Print shop revenues are projected at \$170,099, lower than anticipated due to cancellations of anticipated print jobs. Print revenues continue to be low due to city agencies not being required to use the print shop for their print needs and the print shop, for various reasons, not being able to fulfill all the needs of city agencies. Mailroom revenues are currently projected at \$1,060,367, lower than budgeted by \$84,102.

OPERATING BUDGET SUMMARY

The appropriation deficit of \$6,340 is due to unanticipated personnel expenditures in the mailroom.

C. LAND ACQUISITION FUND

FUND BALANCE SUMMARY	
March 31, 2011	
Unencumbered Cash Balance (January 1, 2011)	\$ 49,274
Plus Estimated 2011 Revenues	885,375
Plus Estimated Encumbrance Cancellations	520
Total Estimated Available For Appropriation	935,169
Less Projected 2011 Expenditures	(781,420)
Projected Unencumbered Cash at Dec. 31, 2011	<u>\$ 153,749</u>
 Total Appropriated	 \$ 899,624
Projected Appropriation Surplus/(Deficit)	<u>\$ 118,204</u>

REVENUE SUMMARY

The land acquisition fund started 2011 with an unencumbered cash balance of \$49,274. Revenues are estimated at \$885,375 and encumbrance cancellations at \$520. The fund is projected to end 2011 with an unencumbered cash balance of \$153,749.

OPERATING BUDGET SUMMARY

An appropriation surplus of \$118,204 is projected, almost entirely in personnel, the result of holding two full-time positions vacant for the remainder of the year.

D. TECHNOLOGY SERVICES FUND

FUND BALANCE SUMMARY

March 31, 2011

Unencumbered Cash Balance (January 1, 2011)	\$ 812,520
Plus Estimated 2011 Revenues	29,346,102
Plus Estimated Encumbrance Cancellations	150,000
Plus BABs Refund	24,325
Total Estimated Available For Appropriation	30,332,947
Less Estimated Technology Administration Expenditures	(6,793,228)
Less Estimated Information Services Expenditures	(22,624,702)
Less Total Projected 2011 Expenditures	(29,417,930)
Projected Unencumbered Cash at Dec. 31, 2011	<u>\$ 915,017</u>
 Total Appropriated	 \$ 29,876,786
Projected Appropriation Surplus/(Deficit)	<u>\$ 458,856</u>

REVENUE SUMMARY

The technology services fund began 2011 with an unencumbered cash balance of \$812,520. Revenues are estimated at \$29,346,102, encumbrance cancellations at \$150,000 and Build America Bond interest refund revenues at \$24,325. Revenues are lower than originally budgeted based on current expenditure data. The fund is projected to end 2011 with an unencumbered cash balance of \$915,017.

OPERATING BUDGET SUMMARY

The technology services fund appropriation surplus of \$458,856 consists of a Director's Office surplus of \$430,513 and an Information Services Division surplus of \$28,343.

In the Director's Office, the overall projected surplus consists of \$51,780 in personnel, \$231,827 in materials and supplies, and \$146,906 in services. The personnel surplus is due to hiring delays for two full-time positions. The materials and supplies surplus is primarily generated from funds originally budgeted for other fund computer replacements. The services surplus is due to less than budgeted expenditures for utility postage, computer programs, travel and subscriptions. Equipment purchases are projected at budgeted levels.

In the Information Services Division, savings of \$77,518 are projected for debt service interest expenses, as revised debt schedules allowed one interest payment budgeted in 2011 to be made in 2012. The savings more than offset a projected \$49,375 personnel deficit which is due to higher than projected salary, benefits, overtime and Medicare expenses. While calculations include several personnel adjustments that differ from original budget projections, the division retains sufficient flexibility to work within these projections.

E. FLEET MANAGEMENT SERVICES FUND

FUND BALANCE SUMMARY	
March 31, 2011	
Unencumbered Cash Balance (January 1, 2011)	\$ (1,999,503)
Plus Estimated 2011 Revenues	33,884,173
Plus Estimated Encumbrance Cancellations	225,000
Plus BABs Refund Revenue	17,303
Total Estimated Available For Appropriation	32,126,973
Less Projected 2011 Fleet Management Division Expenditures	(33,370,705)
Less Projected 2011 Finance and Management Director's Office Expenditures	(758,794)
Less Total Projected 2011 Expenditures	(34,129,499)
Projected Unencumbered Cash at Dec. 31, 2011	<u>\$ (2,002,526)</u>
 Total Appropriated	 \$ 31,382,413
Projected Appropriation Surplus/(Deficit)	<u>\$ (2,747,086)</u>

REVENUE SUMMARY

The fleet management fund began the year with a negative unencumbered cash balance of \$1,999,503, and is projected to end the year with a negative unencumbered cash balance of \$2,002,526. Revenues are projected to total \$33,884,173, with encumbrance cancellations expected to be \$225,000 and interest revenue generated from Build America Bonds sold in 2010 generating \$17,303.

OPERATING BUDGET SUMMARY

An overall appropriation deficit of \$2,747,086 is projected in the fund. In the Fleet Management Division, a personnel surplus of \$300,340 reflects delays in filling several vacant positions. The \$3,175,544 deficit in supplies is due to higher than budgeted gasoline and diesel fuel expenses. Projections assume a 20% increase in fuel costs for the balance of 2011. The \$71,936 surplus in services primarily reflects a decrease in direct charge technology expenses. The \$56,182 personnel surplus in the Finance and Management Director's Office reflects delays in filling vacant positions.

F. CONSTRUCTION INSPECTION FUND

FUND BALANCE SUMMARY	
March 31, 2011	
Unencumbered Cash Balance (January 1, 2011)	\$ 124,737
Plus Estimated 2011 Revenue Receipts	6,996,725
Plus Estimated Encumbrance Cancellations	-
Total Estimated Available For Appropriation	7,121,462
Less Projected 2011 Expenditures Design & Construction Division	(6,249,958)
Less Projected 2011 Expenditures Public Service Director's Office	(569,495)
Less Total Projected 2011 Expenditures	(6,819,453)
Projected Unencumbered Cash at Dec. 31, 2011	<u>\$ 302,009</u>
 Total Appropriated	 \$ 7,306,237
Projected Appropriation Surplus/(Deficit)	<u>\$ 486,784</u>

REVENUE SUMMARY

The construction inspection fund captures the accounting activity associated with the construction administration and inspection services of the Division of Design and Construction. This division provides these services for roadway, bridge, water, sanitary and storm sewer, electric power and signal infrastructure for the City of Columbus. At the beginning of 2011, the unencumbered cash balance in the fund was \$124,737. Revenues are projected to total \$6,996,725 in 2011 and no encumbrance cancellations are anticipated. Currently, an unencumbered cash balance of \$302,009 is projected at year-end.

OPERATING BUDGET SUMMARY

An appropriation surplus of \$486,784 is projected in this fund. The Design and Construction Division projects a personnel surplus of \$337,949 due to a decrease in hours for the full-time limited employees and the reallocation of some employees to the private construction inspection fund. Also, a \$57,384 surplus in services reflects savings in phone, postage, and mailroom services and the decision not to allocate \$25,000 to outside testing services. A \$2,000 surplus in capital is due to a reduction in the expected cost of GPS equipment. The Public Service Director's Office projects a surplus of \$89,450, entirely in personnel.

V. ENTERPRISE FUNDS

A. WATER ENTERPRISE FUND

FUND BALANCE SUMMARY	
March 31, 2011	
Cash Balance (January 1, 2011)	\$ 35,368,274
Plus Estimated 2011 Revenues	164,858,114
Total Estimated Available For Appropriation	200,226,388
Less Projected 2011 Expenditures Water Division	(159,772,134)
Less Projected 2011 Expenditures Public Utilities Director's Office	(3,497,488)
Less Total Projected 2011 Expenditures	(163,269,622)
Projected Cash at Dec. 31, 2011	<u>\$ 36,956,766</u>
 Total Appropriated	 \$ 164,705,213
Projected Appropriation Surplus/(Deficit)	<u>\$ 1,435,591</u>

REVENUE SUMMARY

On January 1, 2011 the cash balance in the water enterprise fund was \$35.4 million, an increase of \$4.5 million over the original projection. This balance is comprised of the water enterprise fund totaling \$6.7 million and the water reserve fund totaling \$28.7 million. Projected revenues are \$1.6 million higher than the budget projection, reflecting the inclusion of the Build America Bond and Recovery Zone Economic Development Bond credits. Projected revenues without these bond credits are slightly lower due to lower than anticipated water sales, system capacity charges and interest earnings.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$1.4 million is projected in the water enterprise fund, comprised of a \$676,561 surplus in the Water section of the Division of Power and Water (DoPW) and a \$759,030 surplus in the water enterprise fund's allocation to the Public Utilities Director's Office.

In the Water Section of DoPW, a surplus is projected in personnel, services and interest expenses. The personnel surplus reflects employee turnover and vacant positions. The services surplus reflects lower than anticipated costs for natural gas which offset projected deficits for other utilities. The largest surplus is projected in interest due to lower than anticipated interest rates on current debt. These surpluses are partially offset by deficits in supplies, principal and "other" expenses. The largest deficit is projected in supplies reflecting the volatile chemical market. A deficit is also projected in the "other" expenses category reflecting recent arbitrage penalty payments.

The budget of the Public Utilities Director's Office is comprised of moneys from the four enterprise funds of the Public Utilities Department on a pro-rata basis. The sanitary sewer enterprise fund provides 44 percent of its budget, followed by the water enterprise fund, at 38 percent, the storm sewer enterprise fund at 12 percent and finally the electricity enterprise fund at 6 percent. The Director's office is projecting an overall surplus of \$1.98 million, \$1.1 million of which is in personnel and reflects employee turnover. The services surplus reflects management's decreased reliance on professional services and consultants.

B. SEWERAGE SYSTEM ENTERPRISE FUND

FUND BALANCE SUMMARY	
March 31, 2011	
Cash Balance (January 1, 2011)	\$ 152,746,467
Plus Estimated 2011 Revenues	<u>233,880,725</u>
Total Estimated Available For Appropriation	386,627,192
Less Projected 2011 Expenditures Sanitary Sewers Division	(229,453,399)
Less Projected 2011 Expenditures Public Utilities Director's Office	<u>(3,901,021)</u>
Less Total Projected 2011 Expenditures	(233,354,420)
Projected Cash at Dec. 31, 2011	<u><u>\$ 153,272,772</u></u>
 Total Appropriated	 \$ 240,815,574
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 7,461,154</u></u>

REVENUE SUMMARY

On January 1, 2011 the cash balance in the sewerage system enterprise fund was \$152.7 million, an increase of \$15.4 million over the original projection. This balance is comprised of the sewerage enterprise fund totaling \$84.9 million and the sewerage reserve fund totaling \$67.8 million. Projected revenues are 0.9 percent lower than the budget projection, even after the inclusion of the Build America Bond and Recovery Zone Economic Development Bond credits. The projected decrease in revenue is due to lower than anticipated growth in the customer base and interest income.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$7.5 million is projected in the sanitary sewer enterprise fund. This surplus is comprised of \$6.6 million in the Sanitary Sewer Division and \$871,125 in the sanitary sewer enterprise fund's allocation to the Public Utilities Director's Office (funded on a pro-rated basis by the four utility funds). The Division of Sewers and Drains projects surpluses in personnel, supplies, services, principal, interest and transfers. The largest surplus is projected in personnel where employee turnover and vacant positions are the primary contributors to the \$2.2 million surplus. Services and interest expenses are also expected to be significantly lower than budgeted. A projected \$1.9 million surplus in services is attributable to the completion of a construction project that increased plant efficiency and reduced utility costs. The projected surplus in interest expenses reflects lower than budgeted interest rates on current debt. The projected deficit in the "other" category reflects the payment of arbitrage penalties and claims.

The budget of the Public Utilities Director's Office is comprised of moneys from the four enterprise funds of the Public Utilities Department on a pro-rata basis. The sanitary sewer enterprise fund provides 44 percent of its budget, followed by the water enterprise fund, at 38 percent, the storm sewer enterprise fund at 12 percent and finally the electricity enterprise fund at 6 percent. The Director's office is projecting an overall surplus of \$1.9 million, \$1.1 million of which is in personnel and reflects employee turnover. The services surplus reflects management's decreased reliance on professional services and consultants.

C. STORM SEWER MAINTENANCE FUND

FUND BALANCE SUMMARY	
March 31, 2011	
Cash Balance (January 1, 2011)	\$ 14,589,534
Plus Estimated 2011 Revenues	<u>39,403,752</u>
Total Estimated Available For Appropriation	53,993,286
Less Projected 2011 Expenditures Storm Division	(34,428,189)
Less Projected 2011 Expenditures Public Utilities Director's Office	<u>(1,049,037)</u>
Less Total Projected 2011 Expenditures	<u>(35,477,226)</u>
Projected Cash at Dec. 31, 2011	<u><u>\$ 18,516,060</u></u>
Total Appropriated	\$ 36,335,250
Projected Appropriation Surplus/(Deficit)	<u><u>\$ 858,024</u></u>

REVENUE SUMMARY

On January 1, 2011 the cash balance in the storm sewer maintenance fund was \$14.6 million, an increase of \$1.5 million over the original projection. This balance is comprised of the storm sewer maintenance fund totaling \$5.6 million and the storm sewer reserve fund totaling \$9.0 million. Projected 2011 revenue is 3.4 percent higher than originally budgeted, but only due to the inclusion of the Build America Bond and Recovery Zone Economic Development Bond credits. Revenue increases without these credits are marginal at best, reflecting increased service charges.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$858,024 is projected in the storm sewer maintenance enterprise fund. This is comprised of a \$621,372 surplus in the Storm Sewer Division and a \$236,652 surplus in the storm sewer enterprise fund's allocation to the Public Utilities Director's Office (funded on a pro-rated basis by the four utility funds). Surpluses are projected in personnel, supplies and services while a deficit is projected in the "other" expense category. The projected surplus of \$499,300 in services reflects savings in engineering, architectural and computer programming services. The other noteworthy projected surplus is in personnel and is attributable to vacant positions. The projected deficit in the "other" category reflects the payment of arbitrage penalties and claims.

The budget of the Public Utilities Director's Office is comprised of moneys from the four enterprise funds of the Public Utilities Department on a pro-rata basis. The sanitary sewer enterprise fund provides 44 percent of its budget, followed by the water enterprise fund, at 38 percent, the storm sewer enterprise fund at 12 percent and finally the electricity enterprise fund at 6 percent. The Director's office is projecting an overall surplus of \$1.9 million, \$1.1 million of which is in personnel and reflects employee turnover. The services surplus reflects management's decreased reliance on professional services and consultants.

D. ELECTRICITY ENTERPRISE FUND

FUND BALANCE SUMMARY

March 31, 2011

Cash Balance (January 1, 2011)	\$ 2,869,937
Plus Estimated 2011 Revenues	88,804,213
Total Estimated Available For Appropriation	91,674,150
Less Projected 2011 Expenditures Power Division	(91,253,760)
Less Projected 2011 Expenditures Public Utilities Director's Office	(555,754)
Less Total Projected 2011 Expenditures	(91,809,514)
Reserve Fund Transfer	1,481,000
Projected Cash at Dec. 31, 2011	\$ 1,345,636
 Total Appropriated	 \$ 94,920,422
Projected Appropriation Surplus/(Deficit)	\$ 3,110,908

REVENUE SUMMARY

On January 1, 2011 the cash balance in the electricity enterprise fund was \$2.9 million, a decrease of \$.5 million from the original projection. This cash balance is made up of an electricity enterprise fund balance of \$937 and the electricity enterprise reserve fund totaling \$2.8 million. Projected 2011 revenue is down by 4.6 percent reflecting lower than anticipated sales of electricity, primarily to commercial customers.

OPERATING BUDGET SUMMARY

An overall appropriation surplus of \$3.1 million is projected in the electricity enterprise fund. This surplus is comprised of \$2.9 million in the Power section of the Division of Power and Water (DoPW) and \$113,449 in the electricity enterprise fund's allocation to the Public Utilities Director's Office (funded on a pro-rated basis by the four utility funds). Surpluses are projected in personnel, supplies, services and capital, while a deficit is projected in the "other" expense category. The largest surplus, \$1.3 million, is in personnel and reflects on-going vacancies, with only the most critical being filled. The power generation for resale expense is expected to decrease and is largely responsible for the \$1.2 million surplus in supplies.

The budget of the Public Utilities Director's Office is comprised of moneys from the four enterprise funds of the Public Utilities Department on a pro-rata basis. The sanitary sewer enterprise fund provides 44 percent of its budget, followed by the water enterprise fund, at 38 percent, the storm sewer enterprise fund at 12 percent and finally the electricity enterprise fund at 6 percent. The Director's office is projecting an overall surplus of \$1.9 million, \$1.1 million of which is in personnel and reflects employee turnover. The services surplus reflects management's decreased reliance on professional services and consultants.

VI. COMMUNITY DEVELOPMENT BLOCK GRANT

FUND BALANCE SUMMARY	
March 31, 2011	
Unencumbered Cash Balance (January 1, 2011)	\$ 1,643,489
Plus CDBG Entitlement Award	5,833,407
Plus Estimated Entitlement Fund Revenues	595,926
Plus Estimated Revolving Loan Fund Revenues	589,719
Plus Estimated Encumbrance Cancellations	583,049
Total Estimated Available For Appropriation	9,245,590
Less Projected 2011 Expenditures	(7,589,000)
Available Unencumbered Cash at Dec. 31, 2011	<u>\$ 1,656,590</u>
 Total Appropriated	 \$ 8,400,584
Projected Appropriation Surplus/(Deficit)	<u>\$ 811,584</u>

REVENUE SUMMARY

The 2011 entitlement award from HUD was projected during the budget process to be level with the 2010 award of \$6,986,116. A necessary reduction by the federal government of 16.5 percent is expected, resulting in a decrease of \$1,152,709. Other entitlement fund revenues, including housing loan repayments and miscellaneous revenues, are 42.57 percent of budget, resulting in an increase of \$245,926 in the overall projected other entitlement fund revenues. Revolving loan repayments total 31.86 percent of budget projections, increasing the annual estimate by \$126,919. The projected revenue variances, as well as cancellations of \$583,049 in prior year encumbrances, combine for an overall projected revenue decrease of \$196,815 from the budgeted assumption of \$7,798,916.

OPERATING BUDGET SUMMARY

The CDBG operating budget of \$8,400,584 is distributed among seven city divisions. An overall surplus of \$811,584 is comprised of savings of \$269,627 in personnel, \$1,500 in supplies, \$295,779 in services and \$244,678 in the "other" category. In anticipation of a federal funding reduction, \$694,112 will be reduced from appropriations and is reflected as such in the first quarter report. In addition, divisions projected savings of \$117,472 over and above the proposed reduction. Personnel surpluses reflect vacancies in several divisions, the elimination of one vacant position, and shifting personnel to other grant sources. Savings in supplies are expected for miscellaneous items. Costs for services are reduced through the public service competitive fund (\$79,489), building maintenance for land bank properties (\$20,000), economic development loan programs (\$119,000), the insect infestation contract (\$20,000), fair housing activities (\$27,091), as well as fleet, telephone, and advertising expense reductions (\$30,199). In the "other" category, \$235,000 is saved by utilizing carryover funding in the affordable housing programs, and interest earnings to HUD for the revolving loan fund were \$9,678 less than budgeted.

**TABLE 1
GENERAL FUND
APPROPRIATION SUMMARY
MARCH 31, 2011**

	Appropriation Year-To-Date	Expenditures/ Encumbrances Year-To-Date	Unencumbered Balance	Projected Expenditures	Projected Variance
City Council	\$ 4,343,084	\$ 1,958,568	\$ 2,384,516	\$ 4,235,535	\$ 107,549
City Auditor					
City Auditor	3,386,129	744,190	2,641,939	3,385,141	988
Income Tax	7,834,566	1,765,751	6,068,815	7,949,278	(114,712)
Total	11,220,695	2,509,941	8,710,754	11,334,420	(113,725)
City Treasurer	1,015,822	234,043	781,779	1,006,642	9,180
City Attorney					
City Attorney	10,204,737	2,709,362	7,495,375	10,416,752	(212,016)
Real Estate	212,953	45,082	167,871	212,879	74
Total	10,417,690	2,754,444	7,663,246	10,629,631	(211,942)
Municipal Court Judges	14,787,228	3,968,265	10,818,963	14,780,289	6,939
Municipal Court Clerk	10,629,479	3,058,979	7,570,500	10,580,165	49,315
Civil Service	3,722,157	886,760	2,835,397	3,582,518	139,639
Public Safety					
Administration	8,014,757	5,062,328	2,952,429	7,248,262	766,495
Support Services	5,828,048	1,293,669	4,534,379	5,555,337	272,711
Police	265,129,382	74,590,453	190,538,929	265,187,972	(58,590)
Fire	211,115,451	64,036,099	147,079,352	212,930,581	(1,815,130)
Total	490,087,638	144,982,549	345,105,089	490,922,152	(834,514)
Mayor's Office					
Mayor	1,836,625	424,502	1,412,124	1,797,238	39,387
Community Relations	718,889	149,517	569,372	693,607	25,282
Equal Business Opportunity	679,349	159,802	519,547	724,725	(45,376)
Total	3,234,863	733,820	2,501,043	3,215,570	19,293
Development					
Administration	5,883,666	3,413,532	2,470,134	5,866,078	17,588
Econ. Development	3,334,187	1,201,290	2,132,897	3,336,579	(2,392)
Code Enforcement	5,752,210	1,523,383	4,228,827	5,671,914	80,296
Planning	1,538,818	351,760	1,187,058	1,747,874	(209,056)
Housing	3,568,542	3,489,283	79,259	3,560,424	8,118
Total	20,077,423	9,979,248	10,098,175	20,182,869	(105,446)
Finance and Management					
Administration	1,728,611	460,328	1,268,283	1,635,327	93,284
Financial Management	3,986,063	687,042	3,299,021	3,920,133	65,930
Facilities Management	15,227,166	9,384,538	5,842,628	15,179,593	47,573
Finance Citywide	20,124,500	-	20,124,500	20,463,852	(339,352)
Citywide Technology Billings	13,084,178	13,050,719	33,459	13,050,716	33,462
Fleet Management	1,580,000	-	1,580,000	1,580,000	-
Total	55,730,518	23,582,627	32,147,891	55,829,621	(99,103)
Human Resources	1,829,535	732,693	1,096,842	1,731,398	98,137
Health	19,428,535	19,428,535	-	19,428,535	-
Recreation and Parks	28,259,025	28,259,025	-	28,259,025	-
Public Service					
Administration	2,604,357	546,551	2,057,806	2,471,602	132,755
Refuse Collection	24,076,099	13,208,868	10,867,231	23,932,821	143,278
Mobility	3,788,631	1,189,379	2,599,252	3,597,095	191,536
Total	30,469,087	14,944,798	15,524,289	30,001,518	467,569
Grand Total:	\$ 705,252,777	\$ 258,014,295	\$ 447,238,484	\$ 705,719,888	\$ (467,109)

TABLE 2
GENERAL FUND
VARIANCES BY OBJECT OF EXPENDITURE
MARCH 31, 2011

	PERSONNEL	SUPPLIES & MATERIALS	SERVICES	PRINCIPAL	OTHER	CAPITAL OUTLAY	INTEREST	TRANSFERS	TOTAL
City Council	\$ 107,549	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	107,549
City Auditor									
City Auditor	400	-	588	-	-	-	-	-	987
Income Tax	(111,130)	91	(3,673)	-	-	-	-	-	(114,712)
Total	(110,731)	91	(3,085)	-	-	-	-	-	(113,725)
City Treasurer	12,146	(2,500)	(466)	-	-	-	-	-	9,180
City Attorney									
City Attorney	(211,625)	-	(391)	-	-	-	-	-	(212,016)
Real Estate	74	-	-	-	-	-	-	-	74
Total	(211,551)	-	(391)	-	-	-	-	-	(211,942)
Municipal Court Judges	8,988	-	(2,049)	-	-	-	-	-	6,939
Municipal Court Clerk	51,103	-	(1,788)	-	-	-	-	-	49,314
Civil Service	133,175	-	6,463	-	-	-	-	-	139,639
Public Safety									
Administration	47,223	-	262,050	-	-	-	-	457,222	766,495
Support Services	267,227	-	5,484	-	-	-	-	-	272,711
Police	(2,638,149)	(200,299)	(17,288)	-	-	-	-	2,797,146	(58,590)
Fire	(4,225,756)	(353,966)	-	-	-	-	-	2,764,592	(1,815,130)
Total	(6,549,455)	(554,265)	250,246	-	-	-	-	6,018,960	(834,514)
Mayor's Office									
Mayor	39,387	-	-	-	-	-	-	-	39,387
Community Relations	25,511	-	(229)	-	-	-	-	-	25,282
Equal Business Opportunity	(45,762)	-	386	-	-	-	-	-	(45,376)
Total	19,135	-	157	-	-	-	-	-	19,293
Development									
Administration	3,683	1,022	12,883	-	-	-	-	-	17,588
Econ. Development	(3,404)	75	937	-	-	-	-	-	(2,392)
Code Enforcement	100,817	937	(21,458)	-	-	-	-	-	80,296
Planning	38,537	196	(247,789)	-	-	-	-	-	(209,056)
Housing	8,410	-	(292)	-	-	-	-	-	8,118
Total	148,043	2,230	(255,719)	-	-	-	-	-	(105,446)
Finance and Management									
Administration	73,196	331	19,757	-	-	-	-	-	93,284
Financial Management	65,186	-	744	-	-	-	-	-	65,930
Facilities Management	(130,959)	180,000	(1,468)	-	-	-	-	-	47,573
Citywide Technology Billings	-	-	33,462	-	-	-	-	-	33,462
Finance Citywide	-	-	-	-	-	-	-	(339,352)	(339,352)
Fleet	-	-	-	-	-	-	-	-	-
Total	7,423	180,331	52,494	-	-	-	-	(339,352)	(99,103)
Human Resources	98,200	400	(463)	-	-	-	-	-	98,137
Health	-	-	-	-	-	-	-	-	-
Recreation and Parks	-	-	-	-	-	-	-	-	-
Public Service									
Administration	132,739	-	17	-	-	-	-	-	132,755
Refuse Collection	1,021,531	13,269	(891,522)	-	-	-	-	-	143,278
Mobility	213,973	(477)	(21,959)	-	-	-	-	-	191,536
Total	1,368,242	12,792	(913,464)	-	-	-	-	-	467,569
Grand Total:	\$ (4,917,732)	\$ (360,921)	\$ (868,065)	\$ -	\$ -	\$ -	\$ -	\$ 5,679,608	\$ (467,109)

TABLE 3
GENERAL FUND
CITY AUDITOR'S CURRENT REVENUE ESTIMATE

CATEGORY	FY 2011 CITY AUDITOR'S REVENUE ESTIMATE	FY 2010 ACTUAL REVENUES	\$ VARIANCE	% VARIANCE
Income Tax	\$ 486,500,000	\$ 478,007,153	\$ 8,492,847	1.8%
Property Tax	50,800,000	51,222,426	(422,426)	(0.8%)
KWH Tax	1,650,000	3,284,329	(1,634,329)	(49.8%)
Hotel/Motel Tax	3,375,000	3,377,838	(2,838)	(0.1%)
Total Taxes and Assessments	542,325,000	535,891,746	6,433,254	1.2%
Local Government Fund	39,349,000	40,672,985	(1,323,985)	(3.3%)
Estate Tax	7,000,000	7,681,025	(681,025)	(8.9%)
Liquor Permit Fund	1,100,000	1,151,823	(51,823)	(4.5%)
Cigarette Tax, Other	20,000	42,759	(22,759)	(53.2%)
Total Shared Revenues	47,469,000	49,548,592	(2,079,592)	(4.2%)
License and Permit Fees	9,910,000	9,958,061	(48,061)	(0.5%)
Fines and Penalties	20,095,000	19,375,824	719,176	3.7%
Investment Earnings	3,600,000	3,595,212	4,788	0.1%
Charges for Service	54,884,000	52,799,216	2,084,784	3.9%
All Other Revenue	1,439,831	1,630,772	(190,941)	(11.7%)
Total Other Revenue	89,928,831	87,359,085	2,569,746	2.9%
Total Revenues	\$ 679,722,831	\$ 672,799,423	\$ 6,923,408	1.0%
Encumbrance Cancellations	1,291,000	1,124,676	166,324	14.8%
Unencumbered Balance	23,646,169	3,278,792	20,367,377	621.2%
Transfer from Economic Stabilization Func	-	-	-	0.0%
Other Fund Transfers	1,690,000	793,529	896,471	113.0%
Total Resources	\$ 706,350,000	\$ 677,996,420	\$ 28,353,580	4.2%

TABLE 4
GENERAL FUND
REVENUE SUMMARY YEAR-TO-DATE COMPARISON
MARCH 31, 2011

CATEGORY	FY 2011 YEAR-TO-DATE	FY 2010 YEAR-TO-DATE	DOLLAR VARIANCE	% VARIANCE
Income Tax	\$ 131,094,414	\$ 122,650,964	\$ 8,443,450	6.9%
Property Tax	22,112,373	22,179,498	(67,125)	(0.3%)
KWH Tax	394,850	820,313	(425,463)	(51.9%)
Hotel/Motel Tax	652,853	638,326	14,527	2.3%
Total Taxes & Assessments	154,254,490	146,289,101	7,965,389	5.4%
Local Government Fund	10,257,762	9,481,824	775,938	8.2%
Estate Tax	182,959	1,751,111	(1,568,152)	(89.6%)
Liquor Permit Fund	27,523	33,211	(5,688)	(17.1%)
Cigarette Tax, Other	532	4,650	(4,118)	(88.6%)
Total Shared Revenue	10,468,776	11,270,796	(802,020)	(7.1%)
License and Permit Fees	2,535,242	2,377,109	158,133	6.7%
Fines and Penalties	4,051,290	4,031,958	19,332	0.5%
Investment Earnings	373,767	1,819,170	(1,445,403)	(79.5%)
Charges for Service	13,495,476	11,002,679	2,492,797	22.7%
All Other Revenue	903,696	835,190	68,506	8.2%
Total Other Revenue	21,359,471	20,066,106	1,293,365	6.4%
Total Revenues	186,082,737	177,626,003	8,456,734	4.8%
Encumbrance Cancellations	177,260	277,618	(100,358)	(36.1%)
Unencumbered Balance	23,646,169	3,278,792	20,367,377	621.2%
Fund Transfers	165,825	200,254	(34,429)	(17.2%)
Total Resources	\$ 210,071,991	\$ 181,382,667	\$ 28,689,324	15.8%

TABLE 5
2011 GENERAL FUND APPROPRIATION SUMMARY

Appropriation/Transfer Ordinances

ORDINANCE NUMBER	DATE PASSED	PURPOSE	TOTAL
1645-2010	31-Jan-11	2011 General Fund Budget Appropriation	\$ 705,250,000
		Fire Damage Repayment - Corrected in April	2,779
		Total Operating Appropriation:	\$ 705,252,779
		Total Estimated Available Resources:	706,350,000
		Less Total Operating Appropriation:	(705,252,779)
		Less Total Reserve Deposits to Date:	-
		Projected Unappropriated Operating Balance:	\$ 1,097,221

TABLE 6
ALL OPERATING FUNDS
REVENUE AND APPROPRIATION SUMMARY
March 31, 2011

	(A) AVAILABLE CASH BALANCE JAN. 1, 2011	(B) ORIGINAL (JAN. 2011) ESTIMATE	(C) REVENUES CURRENT ESTIMATE	(D) VARIANCE (C-B)	(E) TOTAL FUNDS AVAILABLE FOR APPROPRIATION (A+C; See notes)	(F) EXPENDITURES		(H) SURPLUS/ DEFICIT (F-G)	(I) PROJECTED CASH BALANCE DEC. 31, 2011 (E-G)
						BUDGETED	REVISED PROJECTIONS		
GENERAL FUND	\$ 23,646,169	\$ 682,703,831	\$ 682,703,831	\$ -	\$ 706,350,000	\$ 705,252,779	\$ 705,719,888	\$ (467,109)	\$ 630,112
SPECIAL REVENUE FUNDS									
Street Construction, Main. & Repair	4,904,267	47,609,699	46,579,758	(1,029,941)	51,484,025	49,487,099	47,900,287	1,586,812	3,583,738
Health Special Revenue	33,309	24,987,356	25,044,561	57,205	25,077,870	24,982,356	24,695,451	286,905	382,419
Rec. and Parks Oper. & Extension	162,857	34,841,336	34,839,439	(1,897)	35,002,296	34,696,336	33,962,928	733,408	1,039,368
Golf Operations	176,908	4,620,650	4,620,650	-	4,797,558	4,585,134	4,463,023	122,111	334,535
Municipal Court Computer Fund	1,132,441	1,966,392	1,794,016	(172,376)	2,926,457	2,414,476	2,048,016	366,460	878,441
Development Services	2,754,253	15,650,000	15,624,353	(25,647)	18,378,606	15,488,374	15,297,330	191,044	3,081,276
East Broad Street Operation	458,118	1,481,366	1,510,948	29,582	1,969,066	1,873,380	1,546,703	126,677	422,363
Private Construction Inspection Fund	231,147	1,917,569	1,900,741	(16,828)	2,131,888	1,745,536	1,816,585	(71,049)	315,303
INTERNAL SERVICE FUNDS									
Employee Benefits Fund	-	3,116,104	3,424,297	308,193	3,424,297	3,566,104	3,424,297	141,807	-
Print Services	(77,985)	1,596,647	1,445,466	(151,181)	1,367,481	1,522,432	1,528,772	(6,340)	(161,291)
Land Acquisition	49,274	1,029,000	885,895	(143,105)	935,169	899,624	781,420	118,204	153,749
Technology Services	812,520	29,856,779	29,520,427	(336,352)	30,332,947	29,876,786	29,417,930	458,856	915,017
Fleet Management Services	(1,999,503)	31,837,502	34,126,476	2,288,974	32,126,973	31,382,413	34,129,499	(2,747,086)	(2,002,526)
Construction Inspection Fund	124,737	7,269,454	6,996,725	(271,729)	7,121,462	7,306,237	6,819,453	486,784	302,009
ENTERPRISE FUNDS									
Water System Enterprise	35,369,274	163,175,256	164,858,114	1,682,858	200,226,388	164,705,213	163,269,622	1,435,591	36,956,766
Sewerage System Enterprise	152,746,467	236,170,563	233,880,725	(2,289,838)	386,627,192	240,815,574	233,354,420	7,461,154	153,272,772
Storm Sewer System Enterprise	14,589,534	38,089,373	39,403,752	1,314,379	53,993,286	36,335,250	35,477,226	858,024	18,516,060
Electricity Enterprise	2,869,937	93,120,399	88,804,213	(4,316,186)	91,674,150	94,920,422	91,809,514	3,110,908	(135,364)
GRANT FUNDS									
Community Development Block Grant	1,643,489	7,798,916	7,602,101	(196,815)	9,245,590	8,400,584	7,589,000	811,584	1,656,590

Notes: The general fund revenue estimate reflects the City Auditor's revised projections. All others were established by the Dept. of Finance and Mgt. and the various operating divisions.
The budgeted and projected expenditure figures for the enterprise funds include projections for the Public Utilities Director's Office.
The budgeted and projected expenditure figures for the enterprise funds do not include projections for internal transfers from the operating to the reserve fund.
Available cash balance is defined as the unencumbered cash balance, except in the case of the enterprise funds which reflect the actual cash balance.
The Community Development Block Grant projections combine the revolving loan and the entitlement fund monies.

**TABLE 7
PROJECTION BY OBJECT OF VARIANCE - ALL FUNDS
MARCH 31, 2011**

FUND NAME	PERSONNEL	MATERIALS & SUPPLIES	SERVICES	PRINCIPAL	OTHER	CAPITAL OUTLAY	INTEREST	TRANSFERS	TOTAL
GENERAL FUND	(4,917,732)	(360,921)	(868,065)	-	-	-	-	5,879,608	(467,110)
<u>SPECIAL REVENUE FUNDS</u>									
Municipal Court Computer Fund									
Municipal Court Clerk	299,590	-	-	-	-	-	-	-	299,590
Municipal Court Judges	66,870	-	-	-	-	-	-	-	66,870
Total Municipal Court Computer Fund	366,460	-	-	-	-	-	-	-	366,460
Street Construction, Main. & Repair									
Refuse Collection	332,398	-	(217,979)	-	-	-	-	-	114,419
Mobility	(59,290)	-	12,146	-	-	-	-	-	(47,144)
Planning and Operations	952,919	68,239	(456,639)	-	41,100	650,000	-	-	1,255,619
Design and Construction	114,263	-	33,747	-	-	-	-	-	148,010
Service Director	115,851	-	57	-	-	-	-	-	115,908
Total SCMR	1,456,142	68,239	(628,668)	-	41,100	650,000	-	-	1,586,812
Health Special Revenue									
Department of Health	257,195	-	29,710	-	-	-	-	-	286,905
Rec. and Parks Oper. & Extension									
Department of Recreation & Parks	645,008	1,991	86,409	-	-	-	-	-	733,408
Golf Operations									
Division of Golf	25,091	-	97,020	-	-	-	-	-	122,111
Development Services Fund									
Building and Zoning Services	182,473	-	-	-	8,571	-	-	-	191,044
East Broad Street Operation Fund									
Department of Finance and Management	-	-	126,677	-	-	-	-	-	126,677
Private Construction Inspection Fund									
Design and Construction	(183,116)	-	112,067	-	-	-	-	-	(71,049)
<u>INTERNAL SERVICE FUNDS</u>									
Employee Benefits									
Department of Human Resources	141,849	20	139	-	-	-	-	-	141,807
Department of Finance and Management	-	-	-	-	-	-	-	-	-
Total Employee Benefits	141,849	20	139	-	-	-	-	-	141,807
Print & Mail Services									
Department of Finance	(6,348)	8	-	-	-	-	-	-	(6,340)
Land Acquisition									
Division of Real Estate	118,116	-	88	-	-	-	-	-	118,204
Technology Services									
Division of Information Services	(49,375)	-	-	200	-	-	77,518	-	28,343
Department of Technology	51,780	231,829	146,906	-	-	-	-	-	430,514
Total Technology Services	2,404	231,829	146,906	200	-	-	77,518	-	458,857
Fleet Management Services									
Division of Fleet Management	300,340	(3,175,544)	71,936	-	-	-	-	-	(2,803,268)
Finance and Management Director	56,182	-	-	-	-	-	-	-	56,182
Total Fleet	356,522	(3,175,544)	71,936	-	-	-	-	-	(2,747,086)
Construction Inspection Fund									
Design and Construction	337,949	-	57,384	-	-	2,000	-	-	397,334
Service Director	89,450	-	-	-	-	-	-	-	89,450
	427,400	-	57,384	-	-	2,000	-	-	486,784
<u>ENTERPRISE FUNDS</u>									
Water System Enterprise									
Division of Water	685,541	(865,926)	603,062	(44,192)	(768,823)	-	1,066,899	-	676,561
Sewerage System Enterprise									
Division of Sewers and Drains	2,172,094	102,453	1,888,799	844,411	(671,138)	(39,517)	1,658,471	634,457	6,590,029
Storm System Enterprise									
Division of Sewers and Drains	272,471	28,348	499,300	-	(178,747)	-	-	-	621,372
Electricity Enterprise									
Division of Electricity	1,345,040	1,204,544	83,093	-	(74,518)	439,300	-	-	2,997,459
Various Enterprise Funds									
Public Utilities Director's Office	1,126,081	120,522	739,155	-	-	(5,500)	-	-	1,980,257
<u>COMMUNITY DEVELOPMENT BLOCK GRANT</u>									
Division of Development Administration	99,990	-	99,489	-	-	-	-	-	199,479
Division of Economic Development	20,402	-	119,000	-	-	-	-	-	139,402
Division of Code Enforcement	(24,185)	-	20,000	-	-	-	-	-	(4,185)
Division of Housing	87,256	-	55,290	-	235,000	-	-	-	377,546
Department of Finance and Management	59,552	1,500	2,000	-	9,678	-	-	-	72,730
Department of Health	-	-	-	-	-	-	-	-	-
Department of Recreation and Parks	26,611	-	-	-	-	-	-	-	26,611
Total CDBG	269,626	1,500	295,779	-	244,678	-	-	-	811,583

TABLE 8

Vacant General Fund Budgeted Positions Projected to be Filled

Division	Position Title	# Positions	Full-time/ Part-time	Projected 2011 Wages
City Council	Senior Legislative Analyst	2	Full-time	91,990
	Legislative Assistant	2	Full-time	42,459
City Attorney	Legal Investigator/Paralegal	2	Full-time	46,080
	Attorney	1	Full-time	33,280
	Legal Administrative Assistant	1	Part-time	9,734
	Law Clerk	2	Part-time	17,210
Municipal Court Judges	Probation Officer	4	Full-time	78,068
	Service Bailiff	1	Full-time	17,516
	Intake Officer	1	Full-time	16,112
	Support Services	1	Full-time	17,345
Municipal Court Clerks	Deputy Clerks	6	Full-time	96,000
	CPA	1	Full-time	44,800
Office of the Mayor	Executive Assistant I	1	Full-time	24,349
Civil Service Commission	Executive Secretary	1	Full-time	20,480
	Payroll Specialist	1	Full-time	29,512
	Personnel Analyst II	1	Full-time	33,024
Human Resources	Office Assistant II	1	Full-time	28,800
	Executive Secretary- 50% GF	1	Full-time	8,280
Safety-Administration	Assistant Director	1	Full-time	46,240
Safety-Police	Office Assistant I	1	Full-time	14,400
	Forensic Scientist	3	Full-time	81,101
	Police Communications Technician	9	Full-time	193,242
	Office Assistant II	8	Full-time	118,211
	Purchasing Expeditor	1	Full-time	18,387
	Fiscal Manager	1	Full-time	39,200
	Fiscal Assistant II	1	Full-time	15,215
	Management Analyst I	2	Full-time	61,725
	Identification Manager	1	Full-time	28,752
	Information Systems Analyst	1	Full-time	22,800
	Criminal Intelligence Analyst	1	Full-time	20,275
	Office Assistant I	1	Part-time	16,400
	Security Specialist	1	Part-time	14,990
	Police Officer-Step A	100	Full-time	1,639,392
Safety-Fire	Office Assistant II	2	Full-time	2,570
	Purchasing Coordinator	1	Full-time	1,498
	Firefighter-Step A	95	Full-time	1,327,472
Development - Administration	Human Resources Analyst	1	Full-time	62,407
	Executive Assistant	1	Full-time	35,498
	Dev Program Coordinator	1	Full-time	50,910

TABLE 8

Vacant General Fund Budgeted Positions Projected to be Filled

Code Enforcement	Property Maintenance Trainees	8	Full-time	355,173
Planning	Planner II	2	Full-time	108,944
Finance and Mgt- Admin	Fiscal Manager	1	Full-time	38,280
	Facilities Project Managers	2	Full-time	20,400
Financial Management	Performance Management Coordinator	1	Full-time	48,160
Facilities Management	HVAC Supervisor	1	Full-time	12,480
	Security Specialist Supervisor	1	Full-time	21,123
	Security Specialist	1	Full-time	16,789
	Security Specialist	1	Full-time	16,789
	Security Specialist	1	Part-time	10,496
	Security Specialist	1	Part-time	10,496
	Custodial Worker	1	Part-time	13,899
	Custodial Worker	1	Part-time	13,167
Public Service Director	Payroll Benefits Clerk	0.32	Full-time	7,558
	Deputy Director	0.32	Full-time	26,072
Refuse Collection	Office Assistant I	1	Full-time	32,249
Mobility	Management Analyst II	1	Full-time	34,000
	Engineer in Training I	1	Full-time	21,190
	Parking Meter Collector	1	Full-time	22,494
Equal Business Opp. Comm.	Contract Compliance Investigator	1	Full-time	24,820
	Executive Director	1	Full-time	54,566
Community Relations Comm.	Community Relations Coordinator	1	Full-time	30,464

Total Wages	\$5,405,336
Pension	1,243,227
Insurance	1,461,374
W. Comp	270,267
Total Cost	\$8,380,200

Table 9

Page 1

General Fund Divisions Personnel Levels Full - Time Staff

Division	Budgeted Strength	Authorized Strength	Actual Strength As of 03/31/11
City Council	38	38	32
City Auditor	25	34	24
Income Tax	74	82	74
City Treasurer	12	12	10
City Attorney	101	119	100
Real Estate	2	6	2
Municipal Court Judges	183	184	176
Municipal Court Clerk	150	172	145
Civil Service	33	33	31
Public Safety - Admin.	10	10	9
Support Services	50	50	47
Police - Civilian	317	325	293
Police - Uniformed*	1,909	1,909	1,858
Fire - Civilian	36	41	36
Fire - Uniformed	1,552	1,556	1,516
Mayor	15	22	14
Community Relations	7	7	6
Equal Business Opportunity	7	8	7
Development Admin.	24	25	22
Economic Development	3	3	3
Code Enforcement	61	61	53
Planning	15	15	13
Housing	2	2	2
Finance and Management - Dir's Ofc.	21	21	18
Financial Management	26	26	25
Facilities Management	73	77	69
Department of Human Resources	10	10	8
Public Service - Dir's Ofc.	32	32	30
Refuse Collection	182	182	169
Mobility Options	38	38	35
General Fund Total	5,008	5,100	4,827

*Includes the members of the 115th/116th classes who are partially funded by the COPS grant. This number totals 50.

Table 9

Page 2

**Other City Funds Personnel Levels
Full - Time Staff**

<u>Division/Fund</u>	<u>Budgeted Strength</u>	<u>Authorized Strength</u>	<u>Actual Strength As of 3/31/11</u>
Real Estate/Land Acquisition	8	8	6
Technology: Administration	120	121	115
Information Services/Technology Services Fund	16	17	15
Finance/Print/Mail Shop Fund	4	4	4
Human Resources/Employee Benefits	22	23	19
Health Special Revenue Fund	190	190	175
Municipal Court Computer Fund	12	15	7
Recreation and Parks Operation Fund	261	262	234
Golf Operations	29	38	29
Public Service - Dir. Office/SCMR Fund	29	29	28
Refuse Collection/SCMR Fund	40	40	38
Mobility Operations/SCMR Fund	18	18	18
Planning and Operations/SCMR Fund	288	293	274
Design and Construction/SCMR Fund	31	31	29
Fleet Management	127	127	120
Finance and Management - Dir's Ofc./Fleet Fund	7	7	7
Design and Construction/Construction Inspection	73	78	52
Public Service - Dir. Office/Construction Inspection	7	7	6
Design and Construction/Private Construction Inspection	19	19	16
Building and Zoning/Development Services Fund	130	133	123
Public Utilities: Administration	95	95	79
Sewers and Drains (Storm)	21	23	17
Sewers and Drains (Sanitary)	495	522	477
Electricity	90	95	74
Water	523	551	512
Community Development Block Grant			
Development Admin.	11	11	9
Economic Development	8	8	8
Code Enforcement	9	9	9
Housing	10	10	9
Health	4	4	4
Finance & Management	3	3	3
Recreation and Parks	4	4	4
Other Funds Total	2,704	2,795	2,520
All Funds	7,711	7,895	7,347

TABLE 10
CITYWIDE ACCOUNT
PROJECTED USE

Intended Purpose	Amount
Reserve for 27th pay period	2,000,000
Legal Settlements	1,326,000
Transfer to the economic stabilization fund	10,000,000
Economic Development incentive payments	6,761,798
Computers	700,000
	<u>20,787,798</u>

TRANSFERS AND EXPENSES PASSED AS OF MARCH 31, 2011

Intended Purpose	Amount	Dept./Division	Ordinance No.
Encumbrance for 27th pay period (funds not yet expended)	2,000,000	City Auditor/Finance & Mgt.	NA
Transfer to Development for school district revenue sharing	663,298	Economic Development	0274-2011
Total Transferred and Expended		<u>2,663,298</u>	

TABLE 11
SAFETY OVERTIME REPORT
March 31, 2011

	<u>Current Appropriation</u>	<u>Current YTD Expenditures</u>	<u>Percent of Appropriation</u>	<u>R-O-Y Projection</u>	<u>Total Projection</u>	<u>Variance</u>
Police Civilian	\$ 2,577,000	\$ 686,677	26.65%	\$ 2,368,925	\$ 3,055,602	\$ (478,602)
Police Uniformed	8,038,000	1,979,661	24.63%	7,077,753	9,057,414	(1,019,414)
Fire Uniformed	7,692,000	1,922,960	25.00%	6,850,000	8,772,960	(1,080,960)